

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

LANDON M. YOST, CA Bar No. 267847  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Washington, D.C. 20044  
202-307-2144 (v)  
202-307-0054 (f)  
Landon.M.Yost@usdoj.gov

Of Counsel:  
BART M. DAVIS, ID Bar No. 2696  
United States Attorney  
District of Idaho

*Attorneys for the United States of America*

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF IDAHO  
EASTERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	Case No. 4:19-cv-108
Plaintiff,	)	
	)	<b>COMPLAINT</b>
v.	)	
	)	
C. LYNN MOSES; and	)	
RANDY A. BURNSIDE,	)	
	)	
Defendants.	)	
_____	)	

The plaintiff, the United States of America, complains and alleges as follows:

**INTRODUCTION**

1. This is a civil action timely brought by the United States to: (i) reduce to judgment the outstanding federal tax assessments against C. Lynn Moses; (ii) find that a parcel

of real property (the “Subject Property”), located in Teton County, Idaho, described more completely below, is held by a nominee/alter-ego/constructive trust of Mr. Moses; (iii) to foreclose federal tax liens on the Subject Property; and (iv) to sell the Subject Property, and distribute the proceeds from such sale in accordance with the Court’s findings as to the validity and priority of the liens and claims of all parties.

### **AUTHORIZATION FOR SUIT**

2. This action is commenced pursuant to 26 U.S.C. §§ 7401, 7402, and 7403 at the direction of the Attorney General of the United States and at the request, and with the authorization of, the Chief Counsel of the Internal Revenue Service (the “IRS”), a delegate of the Secretary of the Treasury of the United States.

### **JURISDICTION AND VENUE**

3. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1331, 1340 and 1345, and 26 U.S.C. §§ 7402 and 7403.

4. Venue properly lies in in the District of Idaho pursuant to 28 U.S.C. §§ 1391 and 1396, because Defendants Moses and Burnside reside in the District of Idaho and because the Subject Property at issue is located within the District of Idaho.

### **DEFENDANTS**

5. Defendant C. Lynn Moses resides at 8033 E. 113 N., Idaho Falls, ID 83401, within this judicial district, and is made a party to this suit because he has unpaid federal tax liabilities, because the United States has federal tax liens against him, and because he has an ownership interest in the Subject Property.

6. Defendant Randy A. Burnside resides at 1251 W. 2000 S., Driggs, ID 83422, within this judicial district, and is made a party to this suit because he may claim an interest in Subject Property.

**THE SUBJECT PROPERTY**

7. The United States seeks to foreclose federal tax liens against real property that is commonly known as 766 N. Highway 33, Driggs, ID, 83422, and legally described as follows:

Beginning at a point 110 feet North of the Southeast corner of NE  $\frac{1}{4}$  NW  $\frac{1}{4}$  of Section 26, Township 5 North, Range 45 East, Boise Meridian, Teton County, Idaho, and running thence South 110 feet; thence West 585 feet, more or less, to the East boundary of the Union Pacific Railroad right of way; thence Northwesterly along said right of way boundary 114 feet, more or less, to a point directly West of the point of beginning; thence East 600 feet, more or less, to the point of beginning.

(“Subject Property”).

8. The Subject Property consists of two tracts. Tract I is legally described as follows:

Beginning at a point 110 feet North of the Southeast corner of the NE  $\frac{1}{4}$  and NW  $\frac{1}{4}$  of Section 26, Township 5 North, Range 45 East, Boise Meridian, Teton County, Idaho, and running thence South 110 feet; thence West 200 feet; thence North 110 feet; thence East 200 feet to the point of beginning.

9. Tract II is legally described as follows:

Beginning at a point 200 feet West and 110 feet North of the Southeast corner of the NE  $\frac{1}{4}$  NW  $\frac{1}{4}$  of Section 26, Township 5 North, Range 45 East, Boise Meridian, Teton County, Idaho, the True Point of Beginning; thence South 110 feet; thence West 385.5 feet more or less to the East Boundary of the Union Pacific Railroad right of way; thence Northwesterly along said right of way boundary 114 feet, more or less, to a point directly West of the Point of Beginning; thence East 400 feet more or less to the True Point of Beginning.

10. By Warranty Deed recorded May 23, 1975, David and Janice Hartshorn conveyed the Subject Property to Defendant C. Lynn Moses and Susan G. Moses. At the time of this transfer, Susan Moses was C. Lynn Moses’s wife. She is now deceased.

11. By Deed of Trust recorded January 19, 1979, C. Lynn and Susan Moses conveyed an interest in Tract I to Valley Bank secure the sum of \$59,500 in indebtedness.

12. By Deed of Trust recorded March 9, 1982, C. Lynn and Susan Moses conveyed an interest in Tract I to Valley Bank to secure the sum of \$17,948.68 in indebtedness.

13. By Assignment of Deed of Trust recorded September 19, 1986, First Security Realty Services Corporation assigned the Deed of Trust referred to in paragraph 11, above, to Lomas and Nettleton Company

14. By Trustee's Deed recorded February 19, 1988, Tract I was conveyed to Valley Bank pursuant to a default on the mortgage described in paragraph 11, above.

15. By Warranty Deed recorded October 19, 1990, C. Lynn and Susan Moses purported to convey Tract II to Randy and Nelda Burnside. Nelda Burnside is now deceased.

16. By Warranty Deed recorded October 19, 1990, Valley Bank purported to convey Tract I to Randy and Nelda Burnside.

17. By Deed of Trust recorded October 19, 1990, Randy and Nelda Burnside purported to convey an interest in the Subject Property to First Financial Corporation to secure the sum of \$55,000 in indebtedness.

18. Pursuant to a Personal Representative's Deed recorded February 9, 2010, Randy Burnside, as the Personal Representative of the estate of Nelda Burnside, deceased, purported to convey an interest in Tract II to Randy Burnside.

#### **RECORDED TAX LIENS AGAINST THE PROPERTY**

19. In accordance with 26 U.S.C. § 6323(f), on May 6, 2011, a duly authorized delegate of the Secretary of the Treasury timely and properly filed a Notice of Federal Tax Lien with the Teton County Recorder against C. Lynn Moses for unpaid federal income tax liabilities for taxable years 1999-2002.

20. The Notice of Federal Tax Lien referred to in paragraph 19, above, was not refiled by the date on which the Notice indicated that it would operate as a certificate of release as defined by 26 U.S.C. § 6325(a) if the Notice had not been refiled by that date. In accordance with 26 U.S.C. § 6325(f)(2), a duly authorized delegate of the Secretary of the Treasury revoked this certificate of release and reinstated the lien by timely and properly filing notice of such revocation with the Teton County Recorder on February 9, 2016, and by subsequently mailing notice of such revocation to C. Lynn Moses at his last known address.

21. In accordance with 26 U.S.C. § 6323(f), on February 9, 2016, a duly authorized delegate of the Secretary of the Treasury timely and properly refiled a Notice of Federal Tax Lien with the Teton County Recorder against C. Lynn Moses for unpaid federal income tax liabilities for taxable years 1999-2002.

22. In accordance with 26 U.S.C. § 6323(f), on September 6, 2017, a duly authorized delegate of the Secretary of the Treasury timely and properly filed a nominee Notice of Federal Tax Lien with the County Recorder for Teton County, Idaho, against Randy Burnside, as the nominee of C. Lynn Moses for unpaid federal income tax liabilities for taxable years 1999-2002.

**COUNT ONE: REDUCE FEDERAL TAX ASSESSMENTS AGAINST C. LYNN MOSES  
TO JUDGMENT**

23. The United States incorporates the allegations stated in paragraphs 1 through 22, above.

24. On the dates, in the amounts, and for the tax periods set forth below, a duly authorized delegate of the Secretary of the Treasury made timely assessments against C. Lynn Moses for unpaid federal income taxes (Form 1040), penalties, interest, and other statutory additions as follows:

Tax Type	Tax Period	Assessment Date	Assessment Amount and Type of Assessment	Unpaid Balance*
1040	1999	01/02/2006	Tax Assessed: \$17,160.00	\$40,479.60
		01/02/2006	Estimated Tax Penalty: \$830.47	
		01/02/2006	Late Filing Penalty: \$3,101.00	
		01/02/2006	Failure to Pay Penalty: \$4,290.00	
		01/02/2006	Interest Assessed: \$8,936.09	
		10/24/2016	Interest Assessed: \$15,250.00	
		10/23/2017	Interest Assessed: \$8,936.09	
1040	2000	01/02/2006	Tax Assessed: \$7,930.00	\$26,424.41
		01/02/2006	Estimated Tax Penalty: \$413.00	
		01/02/2006	Late Filing Penalty: \$1,730.00	
		01/02/2006	Failure to Pay Penalty: \$1,982.50	
		01/02/2006	Interest Assessed: \$2,945.59	
		10/24/2016	Interest Assessed: \$8,966.35	
		10/23/2017	Interest Assessed: \$962.73	
1040	2001	01/02/2006	Tax Assessed: \$5,905.00	\$18,523.45
		01/02/2006	Estimated Tax Penalty: \$228.00	
		01/02/2006	Late Filing Penalty: \$1,297.00	
		01/02/2006	Failure to Pay Penalty: \$1,328.62	
		01/02/2006	Interest Assessed: \$1,563.13	
		05/07/2007	Failure to Pay Penalty: \$147.63	
		10/24/2016	Interest Assessed: \$6,296.43	
		10/23/2017	Interest Assessed: \$674.88	
1040	2002	01/02/2006	Tax Assessed: \$7,290.00	\$22,127.60
		01/02/2006	Estimated Tax Penalty: \$219.26	
		01/02/2006	Late Filing Penalty: \$1,640.25	
		01/02/2006	Failure to Pay Penalty: \$1,202.85	
		01/02/2006	Interest Assessed: \$1,326.85	
		05/07/2007	Failure to Pay Penalty: \$619.65	
		10/24/2016	Interest Assessed: \$7,522.18	
		10/23/2017	Interest Assessed: \$806.19	
TOTAL:				\$107,555.06

\* The unpaid balances are accurate as of April 2, 2019. All balances include accrued but unassessed interest as of these dates.

25. Timely notice was given and demand for payment of the assessments set forth in paragraph 24, above, was made to C. Lynn Moses, as required by 26 U.S.C. § 6303 of the Internal Revenue Code.

26. Despite timely notice and demands for payment of the tax assessments described in paragraph 24, above, C. Lynn Moses has neglected, refused, or failed to make full payment of the assessed amounts to the United States.

27. C. Lynn Moses remains indebted for the balance of the assessments described in paragraph 24 above, plus accrued interest and statutory additions according to law, less any payments or credits.

28. Since the date of the assessments described in paragraph 24, above, interest has accrued as provided by law. The total amount due and owing on the assessments described in paragraph 24, above, plus accrued but unassessed interest, computed to April 2, 2019, is \$107,555.06.

29. The action to reduce the assessments described in paragraph 24, above, is timely under 26 U.S.C. § 6502. The statute of limitations under Section 6502 for bringing suit was extended by at least 1,358 days pursuant to 26 U.S.C. § 6330(e) by C. Lynn Moses's request for a collection due process hearing under 26 U.S.C. § 6330(a)(3)(B). *See also* 26 C.F.R. § 301.6330-1(g). Mr. Moses's request for a hearing was received on August 10, 2011, and the final determination with respect to this hearing was not made until the U.S. Tax Court entered its decision on January 29, 2015.

30. The Tax Court decision referred to in paragraph 29, above, determined that Mr. Moses was liable for taxes and penalties in the amounts reflected in paragraph 24, above.

**COUNT TWO: RANDY BURNSIDE HOLDS TITLE TO THE SUBJECT  
PROPERTY ONLY AS THE NOMINEE/ALTER-EGO/CONSTRUCTIVE  
TRUST OF C. LYNN MOSES**

31. The United States incorporates the allegations stated in paragraphs 1 through 30, above.

32. Based upon information and belief, Mr. Moses continued to have control of the Subject Property after its purported transfer to Mr. Burnside.

33. Based upon information and belief, Mr. Moses often resided in the Subject Property after its purported transfer to Mr. Burnside, typically in the summers.

34. Based upon information and belief, Mr. Moses often rented the Subject Property to third parties after its purported transfer to Mr. Burnside, typically in the winters. Mr. Moses received the rental income from such rentals.

35. Based upon information and belief, Mr. Moses usually paid the property taxes associated with the Subject Property after its purported transfer to Mr. Burnside.

36. Mr. Burnside has told the IRS that the intent behind the purported transfer of the Subject Property to him and his now deceased wife was to help Mr. Moses, that the plan was for Mr. Moses to get the property back, and that he has always considered the house on the Subject Property to be Mr. Moses's house.

37. Mr. Moses was convicted of violating the Clean Water Act, and a judgment was obtained against him related to this conviction. In connection with this judgment, a nominee lien was recorded on 12-28-2009 against Mr. Burnside as the nominee for Mr. Moses due to a pattern of Mr. Moses transferring assets to Mr. Burnside in an attempt to avoid collection.

38. Mr. Moses maintains complete dominion and control over the Subject Property, and enjoys all the incident benefits and burdens of ownership. Mr. Burnside has in no way interfered with his enjoyment or use of the Subject Property.

39. Based upon information and belief, Mr. Burnside paid no consideration for the Subject Property, and any consideration for the purchase of the Subject Property came from Mr. Moses.



40. To the extent that Mr. Burnside holds an interest in the Subject Property, he does so as the nominee or alter-ego of Mr. Moses, or in constructive trust for Mr. Moses. Any claim or interest in the Subject Property by Mr. Burnside is fraudulent and/or non-existent. Any such claims were part of a scheme to defraud creditors of Mr. Moses, including the United States, and have no merit.

41. The United States is entitled to an order that the Subject Property is deemed to be solely the property of Mr. Moses.

**COUNT THREE: FORECLOSE FEDERAL TAX LIENS**

42. The United States incorporates the allegations stated in paragraphs 1 through 41, above.

43. Pursuant to 26 U.S.C. §§ 6321 and 6322, federal tax liens for unpaid tax liabilities arose in favor of the United States as of the dates of all of the assessments described in paragraph 24 above, against all property or rights to property, whether real or personal, belonging to Mr. Moses, including the Subject Property. In addition, said liens immediately attached to all after-acquired property or rights to such property.

44. The tax liens arising from the assessments described in paragraph 24, above, continue to attach to the Subject Property and have priority over all interests in the Subject Property acquired after the attachment of the tax liens, subject to the provisions of 26 U.S.C. § 6323(a).

45. Under 26 U.S.C. § 7403(c), the United States is entitled to enforce its federal tax liens against the Subject Property, which should be sold free and clear of all rights, titles, liens, claims, and interests of the parties to this action, with an appropriate portion of the net proceeds

to be distributed to the United States for application toward the unpaid federal tax liabilities of Mr. Moses in accordance with the law.

**PRAYER FOR RELIEF**

WHEREFORE, plaintiff, the United States of America, prays that the Court adjudge and decree as follows:

A. That this Court determine and adjudge that Mr. Moses is indebted to the United States on the assessments described in paragraph 24, above, in the amount of \$107,555.06, as of April 2, 2019, less any subsequent payments or credits, plus interest and other statutory additions, as provided by law, and that judgment in that amount be entered against C. Lynn Moses and in favor of the United States;

B. That this Court determine and adjudge that the United States has valid federal tax liens against all property and rights to property of C. Lynn Moses, including, but not limited to, his interest in the Subject Property;

C. That this Court determine and adjudge that Randy Burnside holds title to the Subject Property as the nominee/alter-ego/constructive trustee of C. Lynn Moses, that the United States has valid and subsisting federal tax liens against Randy Burnside as the nominee/alter-ego/constructive trustee of C. Lynn Moses, and that such liens attach to the Subject Property;

D. That the Subject Property be sold with the proceeds applied to the delinquent federal tax liabilities of C. Lynn Moses;

E. That this Court determine the merits and priority of any claims or interests of the defendants in the Subject Property and their respective priority to a distribution of proceeds from a sale of the Subject Property;

F. That to the extent proceeds for the sale of the Subject Property fail to satisfy the tax liens against C. Lynn Moses, a deficiency judgment in that amount be entered against Mr. Moses; and

G. That the United States be granted its costs and fees herein, and such other and further relief as this Court deems just and proper.

Respectfully submitted this 3<sup>rd</sup> day of April, 2019.

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

/s/ Landon M. Yost  
LANDON M. YOST  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Washington, D.C. 20044  
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Landon.M.Yost@usdoj.gov

Of Counsel:  
BART M. DAVIS  
United States Attorney  
District of Idaho

JS 44 (Rev. 02/19)

**CIVIL COVER SHEET**

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

**I. (a) PLAINTIFFS**

United States of America

**DEFENDANTS**

C. Lynn Moses; Randy A. Burnside

(b) County of Residence of First Listed Plaintiff

(EXCEPT IN U.S. PLAINTIFF CASES)

County of Residence of First Listed Defendant Bonneville

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

(c) Attorneys (Firm Name, Address, and Telephone Number)  
Landon Yost, 555 4th Street NW, Washington, D.C. 20001, (202) 307-2144

**II. BASIS OF JURISDICTION** (Place an "X" in One Box Only)☒ 1 U.S. Government Plaintiff☐ 3 Federal Question (U.S. Government Not a Party)☐ 2 U.S. Government Defendant☐ 4 Diversity (Indicate Citizenship of Parties in Item III)**III. CITIZENSHIP OF PRINCIPAL PARTIES** (Place an "X" in One Box for Plaintiff and One Box for Defendant)

	PTF	DEF		PTF	DEF
Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business in This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4
Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business in Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

**IV. NATURE OF SUIT** (Place an "X" in One Box Only)

Click here for: Nature of Suit Code Descriptions.

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<b>PERSONAL INJURY</b> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	<b>PERSONAL INJURY</b> <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <b>PERSONAL PROPERTY</b> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other <b>LABOR</b> <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act <b>IMMIGRATION</b> <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark <b>SOCIAL SECURITY</b> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) <b>FEDERAL TAX SUITS</b> <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
<b>REAL PROPERTY</b> <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<b>CIVIL RIGHTS</b> <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer w/Disabilities - Employment <input type="checkbox"/> 446 Amer w/Disabilities - Other <input type="checkbox"/> 448 Education	<b>PRISONER PETITIONS</b> <b>Habeas Corpus:</b> <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <b>Other:</b> <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

**V. ORIGIN** (Place an "X" in One Box Only)

☒ 1 Original Proceeding    ☐ 2 Removed from State Court    ☐ 3 Remanded from Appellate Court    ☐ 4 Reinstated or Reopened    ☐ 5 Transferred from Another District (specify)    ☐ 6 Multidistrict Litigation - Transfer    ☐ 8 Multidistrict Litigation - Direct File

**VI. CAUSE OF ACTION**Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity)  
26 U.S.C. § 7401Brief description of cause:  
Action to reduce federal tax assessments to judgment**VII. REQUESTED IN COMPLAINT:**☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☒ No**VIII. RELATED CASE(S) IF ANY**

(See instructions)

JUDGE

DOCKET NUMBER

DATE  
04/03/2019

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG JUDGE

**INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44****Authority For Civil Cover Sheet**

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) **Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
  - (b) **County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
  - (c) **Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. **Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
- United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
- United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
- Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
- Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; NOTE: federal question actions take precedence over diversity cases.)
- III. **Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. **Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. **Origin.** Place an "X" in one of the seven boxes.
- Original Proceedings. (1) Cases which originate in the United States district courts.
- Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441.
- Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
- Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
- Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
- Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
- Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket. **PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. **Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. **Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
- Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
- Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. **Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

**Date and Attorney Signature.** Date and sign the civil cover sheet.

for the

$$\begin{array}{c} ) \\ ) \\ ) \\ ) \\ ) \\ ) \\ ) \\ ) \\ ) \\ ) \\ ) \\ ) \end{array}$$

V.

Defendant(s)

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*Signature of Clerk or Deputy Clerk*

Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE***(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* \_\_\_\_\_  
 was received by me on *(date)* \_\_\_\_\_ .

☐ I personally served the summons on the individual at *(place)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
 \_\_\_\_\_ , a person of suitable age and discretion who resides there,  
 on *(date)* \_\_\_\_\_ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* \_\_\_\_\_ , who is  
 designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_ ; or

☐ I returned the summons unexecuted because \_\_\_\_\_ ; or

☐ Other *(specify)*: \_\_\_\_\_ .

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_ .

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

for the

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V.

Civil Action No.

Defendant(s)

To: *(Defendant's name and address)*

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff’s attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

Date: \_\_\_\_\_

Signature of Clerk or Deputy Clerk



Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE***(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* \_\_\_\_\_  
 was received by me on *(date)* \_\_\_\_\_ .

☐ I personally served the summons on the individual at *(place)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
 \_\_\_\_\_, a person of suitable age and discretion who resides there,  
 on *(date)* \_\_\_\_\_, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* \_\_\_\_\_, who is  
 designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_ ; or

☐ I returned the summons unexecuted because \_\_\_\_\_ ; or

☐ Other *(specify)*: \_\_\_\_\_ .

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_ .

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc: